

1986 CUMULATIVE TABLE OF CONTENTS

Amnesty and Creative Tax Administration	<i>Ira A. Jackson</i>	317
Amnesties for State Tax Evaders: The Nature of and Response to Recent Programs	<i>John L. Mikesell</i>	507
Appraising the Funding Status of Teacher Pensions: An Econometric Approach	<i>Robert P. Inman</i>	21
Business Investment and Tax Policy: A Perspective on Existing Models and Empirical Results	<i>Robert S. Chirinko</i>	137
Civilization at a Discount: The Problem of Tax Evasion	<i>Michael W. Spicer</i>	13
Distributional Impacts of the Property Tax Revolt ..	<i>Dennis De Tray and Judith Fernandez</i>	435
Effect of the President's Tax Reform on Charitable Giving, The	<i>Lawrence B. Lindsey</i>	1
Effective Tax Rates from Financial Statements ..	<i>Gillian M. Spooner</i>	293
Effects of State Income Taxes on Fringe Benefit Demand of Policemen and Firemen	<i>Werner Z. Hirsch and Anthony M. Rufolo</i>	211
Estimating Tax Interdependence; A Reply	<i>Roger S. Hewitt and Susan C. Stephenson</i>	249
Financing Universal Access in the Telephone Network	<i>Malcolm Gillis, Glenn Jenkins and Jim Leitzel</i>	35
Fiscal Illusion from Intergovernmental Grants and the Level of State and Federal Expenditures	<i>Daniel P. Hewitt</i>	471
Horizontal Equity and Property Taxation in Canada ..	<i>Ronald Meng and W. Irwin Gillespie</i>	221
Impact of State Taxation on Life Insurance Company Growth, The	<i>William C. Wheaton</i>	85
Implementing Tax Reform: The Intergenerational Carryover Problem	<i>George R. Zodrow</i>	419
Inflation and the Distribution of the Corporate Income Tax Burden	<i>Victor L. Bernard and Carla Hayn</i>	171
Inflation, Tax Rules, and the Price of Land Relative to Capital	<i>Louis A. Rose</i>	59
International Remedies and the Uniform Assessment of Property: An Update and Extension	<i>John H. Bowman and William A. Butcher</i>	157
International Tax Competition: Does it Make a Difference in Tax Policy	<i>Jane G. Gravelle</i>	375
Intersecting Tax Concentration Curves and the Measurement of Tax Progressivity	<i>John P. Formby, W. James Smith and David Sykes</i>	115
Intersecting Tax Concentration Curves and the Measurement of Tax Progressivity: A Comment	<i>Thomas W. Calmus</i>	119

Interstate Tax Competition: A Comment	<i>David E. Wildasin</i>	353
Interstate Tax Competition—The Need for a New Look	<i>John Shannon</i>	339
Interstate Tax Differentials, Tax Competition and Tax Policy	<i>Therese J. McGuire</i>	367
Issues in the Measurement and Interpretation of Effective Tax Rates	<i>David Bradford and Charles Stuart</i>	307
Land Versus Capital Value Taxation: A General Equilibrium Analysis	<i>James R. Follain and Tamar Emi Miyake</i>	451
Location and Investment Effects of a Tax Abatement Program	<i>George W. Morse and Michael C. Farmer</i>	229
Long View of Tax Reform, A	<i>Mark McConaghy</i>	265
Long View of Tax Reform, A	<i>John F. Witte</i>	255
Luncheon Speech	<i>Byron L. Dorgan</i>	281
Measuring Differential Tax Liabilities and Their Implications for Business Investment Location	<i>James A. Papke and Leslie E. Papke</i>	357
Miracles or Incrementalism	<i>Thomas J. Reese, S.J.</i>	273
Modern Analysis of the Effects of Site Value Taxation, A	<i>Jan K. Brueckner</i>	49
Non-Monetary Returns to Human Capital: Implications for Inter-Temporal Tax Neutrality ..	<i>L. G. Sgontz and Thomas F. Pogue</i>	201
On Taxation and Understated Monopoly Profits	<i>David Kreutzer and Dwight R. Lee</i>	241
Opening Remarks	<i>Gerard Brannon</i>	253
Phase-Down of Social Security: The Transition in a Life Cycle Growth Model, A	<i>Laurence S. Seidman</i>	97
Premium and Discount Securities: Relative Tax Advantage Under the Deficit Reduction Act of 1984	<i>Marcelle Arak, Laurie Goodman and Andrew Silver</i>	65
Relationship Between IRS Enforcement and Tax Yield, The	<i>Frank Malanga</i>	333
Remarks	<i>Paul W. Oosterhuis</i>	261
Remarks Regarding Professor Witte's Paper	<i>David Glickman</i>	269
Reply to Professor Due	<i>Edgar K. Browning</i>	541
Role of Rainy Day Funds in Achieving Fiscal Stability, The	<i>Richard Pollock and Jack P. Snyderhood</i>	485
Some Economics of Tax Reform	<i>Gerard Brannon</i>	277
State and Local Government Tax Expenditures Relating to the Federal Government	<i>Roger H. Bezdek and Ernest M. Zampelli</i>	533
State and Local Tax Deductibility and Metropolitan Migration	<i>Henry W. Herzog, Jr. and Alan M. Schlottman</i>	189
Tax Amnesty: The Federal Perspective	<i>Allen Lerman</i>	325
Tax Competition and Federal Tax Deductibility ...	<i>George F. Break</i>	349
Tax Competition—Is What's Good for the Private Goose Also Good for the Public Gander?	<i>Charles E. McClure</i>	341

Tax Expenditure Reporting: Closing the Loophole in State Budget Oversight	<i>Karen M. Benker</i>	403
Tax Incidence, Indirect Taxes and Transfers—A Comment	<i>John F. Due</i>	539
Tax Interdependence and the Importance of Using a Correctly Specified Estimating Equation.....	<i>Raymond J. Ring, Jr.</i>	245
Tax Reform Act of 1984 and Market Discount Bonds, The	<i>William B. Riley, Jr. and Austin H. Montgomery, Jr.</i>	79
Tax Structure and the Location of Economic Activity Along State Borders	<i>William F. Fox</i>	387
Test of the Perceived Fairness of the Actuarial Adjustment to Social Security Benefits, A	<i>Stephan F. Gohmann</i>	237
Timing of Taxes, The	<i>Alvin C. Warren, Jr.</i>	499
Unobserved Tastes and the Determination of Municipal Services	<i>Douglas Holtz-Eakin</i>	527
Use of Effective Tax Rates in Tax Policy, The	<i>Don Fullerton</i>	285
User Charges as a Delegation Mechanism.....	<i>Nirvikar Singh and Ravi Thomas</i>	109